



# **2022-2023 BUDGET TRANSFERS**

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**September 6, 2023**

## **DISTRICT ADMINISTRATION**

Corrine Folmer, Ed.D., Superintendent

Norm Anderson, Deputy Superintendent

Marc Hammack, Ed.D., Associate Superintendent, School Leadership

Barry S. Jager, Jr., Associate Superintendent, Human Resources & Employee Relations

Michael Johnston, Associate Superintendent, Administrative Services

Susan Rutledge, Assistant Superintendent, Business Services

Kyle Ellis, Assistant Director, Budget & Finance

## **GOVERNING BOARD**

David DeFrank, Board President

Hugh Awtrey, Board Vice President

Steven G. Fogg, M.D., Board Clerk

Deena L. Combs-Flores, Board Member

Clinton Olivier, Board Member

Tiffany Stoker Madsen, Board Member

Yolanda Moore, Board Member

# Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023

	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
<b>01 - GENERAL FUND</b>			
Revenue			
8011 - LCFF State Aid - Current Year	\$255,296,391	\$329,299,795	\$74,003,404
8012 - Education Protection Account State Aid - Current Year	\$108,249,547	\$34,583,480	(\$73,666,067)
8015 - Charter Schools General Purpose Entitlement - State Aid	\$0	\$0	\$0
8019 - LCFF/Revenue Limit State Aid - Prior Years	\$0	\$1,247,086	\$1,247,086
8021 - Homeowners' Exemptions	\$668,648	\$657,200	(\$11,448)
8029 - Other Subventions/In-Lieu Taxes	\$9,231	\$10,037	\$806
8041 - Secured Roll Taxes	\$90,559,866	\$98,751,299	\$8,191,433
8042 - Unsecured Roll Taxes	\$4,288,403	\$4,472,600	\$184,197
8043 - Prior Years' Taxes	\$153,489	\$676,876	\$523,387
8044 - Supplemental Taxes	\$1,093,609	\$996,204	(\$97,405)
8045 - Education Revenue Augmentation Fund (ERAF)	(\$3,318,313)	(\$2,665,021)	\$653,292
8046 - Supplemental Educational Revenue Augmentation Fund (SERAF)	\$0	\$0	\$0
8047 - Community Redevelopment Funds	\$0	\$3,527,342	\$3,527,342
8082 - Other In-Lieu Taxes	\$0	\$8,522	\$8,522
8089 - Less: Non-LCFF (50 Percent) Adjustment	\$0	(\$4,261)	(\$4,261)
8091 - LCFF Transfers - Current Year	\$0	\$0	\$0
8092 - PERS Reduction Transfer	\$0	\$0	\$0
8096 - Transfers to Charter Schools in Lieu of Property Taxes	(\$1,768,186)	(\$2,506,010)	(\$737,824)
8181 - Special Education - Entitlement	\$7,498,227	\$7,793,453	\$295,226
8182 - Special Education - Discretionary Grants	\$700,159	\$2,438,713	\$1,738,554
8281 - FEMA	\$0	\$0	\$0
8285 - Interagency Contracts Between LEAs	\$0	\$0	\$0
8287 - Pass-Through Revenues from Federal Sources	\$0	\$0	\$0
8290 - All Other Federal Revenue	\$67,664,306	\$35,804,453	(\$31,859,853)
8311 - Other State Apportionments - Current Year	\$36,857,452	\$37,513,374	\$655,922
8319 - Other State Apportionments - Prior Years	\$0	(\$125,687)	(\$125,687)
8434 - Class Size Reduction, Grades K-3	\$0	\$0	\$0
8520 - Child Nutrition	\$0	\$3,627,012	\$3,627,012
8550 - Mandated Cost Reimbursements	\$1,744,958	\$1,741,145	(\$3,813)
8560 - State Lottery Revenue	\$9,195,134	\$12,583,482	\$3,388,348
8590 - All Other State Revenue	\$90,208,169	\$102,133,870	\$11,925,701
8631 - Sale of Equipment and Supplies	\$25,000	\$32,720	\$7,720
8639 - All Other Sales	\$194,978	\$171,439	(\$23,539)
8650 - Leases and Rentals	\$36,000	\$31,350	(\$4,650)
8660 - Interest	\$925,000	\$4,228,377	\$3,303,377
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	(\$5,601,456)	(\$5,601,456)
8677 - Interagency Services Between LEAs	\$0	\$0	\$0
8689 - All Other Fees and Contracts	\$6,947,345	\$6,618,199	(\$329,146)
8691 - Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	\$0	\$4,261	\$4,261
8699 - All Other Local Revenue	\$5,903,645	\$10,035,894	\$4,132,249
8783 - All Other Transfers from JPAs	\$1,451,590	\$1,377,702	(\$73,888)
8912 - Between General Fund and Special Reserve Fund	\$0	\$0	\$0
8919 - Other Authorized Interfund Transfers In	\$836,000	\$332,806	(\$503,194)
8972 - Proceeds from Capital Leases	\$0	\$0	\$0
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
8990 - Contributions from Restricted Revenues	\$0	\$0	\$0
	<b>\$685,420,647</b>	<b>\$689,796,254</b>	<b>\$4,375,607</b>
Expense			
1100 - Certificated Teachers' Salaries	\$175,525,745	\$192,149,607	\$16,623,862
1200 - Certificated Pupil Support Salaries	\$21,123,213	\$22,374,996	\$1,251,783
1300 - Certificated Supervisors' and Administrators' Salaries	\$16,394,462	\$18,421,944	\$2,027,483
1900 - Other Certificated Salaries	\$6,816,634	\$11,696,206	\$4,879,572
2100 - Classified Instructional Salaries	\$20,961,161	\$21,974,483	\$1,013,322

## Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
2200 - Classified Support Salaries	\$30,182,850	\$31,786,115	\$1,603,265
2300 - Classified Supervisors' and Administrators' Salaries	\$11,539,111	\$12,242,889	\$703,778
2400 - Clerical, Technical, and Office Staff Salaries	\$19,148,895	\$20,311,501	\$1,162,606
2900 - Other Classified Salaries	\$11,934,089	\$12,159,892	\$225,803
3101 - State Teachers' Retirement System, certificated positions	\$65,473,276	\$64,657,113	(\$816,164)
3102 - State Teachers' Retirement System, classified positions	\$791,964	\$748,845	(\$43,119)
3201 - Public Employees' Retirement System, certificated positions	\$482,738	\$537,025	\$54,287
3202 - Public Employees' Retirement System, classified positions	\$20,790,539	\$21,758,141	\$967,602
3301 - OASDI/Medicare/Alternative, certificated positions	\$3,364,349	\$3,609,747	\$245,397
3302 - OASDI/Medicare/Alternative, classified positions	\$6,860,742	\$6,927,877	\$67,135
3401 - Health & Welfare Benefits, certificated positions	\$34,789,589	\$35,251,660	\$462,071
3402 - Health & Welfare Benefits, classified positions	\$18,672,254	\$19,755,027	\$1,082,773
3501 - State Unemployment Insurance, certificated positions	\$1,085,887	\$1,194,237	\$108,350
3502 - State Unemployment Insurance, classified positions	\$471,338	\$477,501	\$6,163
3601 - Workers' Compensation Insurance, certificated positions	\$2,618,844	\$2,935,679	\$316,835
3602 - Workers' Compensation Insurance, classified positions	\$1,114,485	\$1,160,268	\$45,783
3701 - OPEB, Allocated, certificated positions	\$8,064,994	\$7,380,394	(\$684,600)
3702 - OPEB, Allocated, classified positions	\$2,605,286	\$2,438,467	(\$166,819)
3801 - PERS Reduction, certificated positions	\$0	\$0	\$0
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$893,214	\$1,057,128	\$163,914
3902 - Other Benefits, classified positions	\$404,775	\$421,595	\$16,819
4100 - Approved Textbooks and Core Curricula Materials	\$5,755,345	\$7,261,421	\$1,506,075
4200 - Books and Other Reference Materials	\$32,056	\$138,461	\$106,404
4300 - Materials and Supplies	\$112,858,370	\$23,226,032	(\$89,632,338)
4400 - Noncapitalized Equipment	\$9,291,967	\$7,838,749	(\$1,453,218)
4700 - Food	\$0	\$87,336	\$87,336
5100 - Subagreements for Services	\$4,108,356	\$5,282,537	\$1,174,181
5200 - Travel and Conferences	\$1,586,215	\$2,575,135	\$988,920
5300 - Dues and Memberships	\$74,876	\$68,903	(\$5,973)
5400 - Insurance	\$2,814,759	\$3,227,420	\$412,661
5500 - Operations and Housekeeping Services	\$11,208,625	\$13,825,828	\$2,617,203
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$8,698,179	\$8,716,495	\$18,317
5710 - Transfers of Direct Costs	\$0	(\$2)	(\$2)
5750 - Transfers of Direct Costs - Interfund	(\$409,627)	(\$4,242,247)	(\$3,832,620)
5800 - Professional/Consulting Services and Operating Expenditures	\$13,515,068	\$12,472,970	(\$1,042,098)
5900 - Communications	\$952,701	\$1,063,636	\$110,936
6170 - Land Improvements	\$90,000	\$230,258	\$140,258
6200 - Buildings and Improvements of Buildings	\$4,022,414	\$5,896,684	\$1,874,270
6400 - Equipment	\$383,539	\$535,989	\$152,450
7130 - State Special Schools	\$20,000	\$23,305	\$3,305
7142 - Other Tuition, Excess Costs, and/or Deficit Payments to County Offices	\$0	\$22,968	\$22,968
7283 - All Other Transfers to JPAs	\$1,425,946	\$1,524,424	\$98,478
7310 - Transfers of Indirect Costs	\$0	\$0	\$0
7350 - Transfers of Indirect Costs - Interfund	(\$1,590,834)	(\$1,859,625)	(\$268,791)
7438 - Debt Service - Interest	\$11,943	\$11,943	\$0
7439 - Other Debt Service - Principal	\$419,547	\$419,547	\$0
7611 - From General Fund to Child Development Fund	\$0	\$0	\$0
7612 - Between General Fund and Special Reserve Fund	\$2,937,211	\$4,288,089	\$1,350,878
7615 - From General, Special Reserve, and Building Funds to Deferred Maintenance Fund	\$0	\$0	\$0
7619 - Other Authorized Interfund Transfers Out	\$4,533,855	\$6,433,855	\$1,900,000
9620 - Due to Student Groups/Other Agencies	\$0	\$0	\$0
	<b>\$664,850,946</b>	<b>\$612,498,446</b>	<b>(\$52,352,500)</b>

# Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023

	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
<b>08 - STUDENT ACTIVITY SPECIAL REVEN</b>			
Revenue			
8699 - All Other Local Revenue	\$0	\$7,047,130	\$7,047,130
	<b>\$0</b>	<b>\$7,047,130</b>	<b>\$7,047,130</b>
Expense			
4300 - Materials and Supplies	\$0	\$7,055,530	\$7,055,530
	<b>\$0</b>	<b>\$7,055,530</b>	<b>\$7,055,530</b>

# Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
<b>09 - CHARTER SCHOOLS</b>			
<b>Revenue</b>			
8011 - LCFF State Aid - Current Year	\$3,126,805	\$7,153,446	\$4,026,641
8012 - Education Protection Account State Aid - Current Year	\$1,733,966	\$806,817	(\$927,149)
8015 - Charter Schools General Purpose Entitlement - State Aid	\$0	\$0	\$0
8019 - LCFF/Revenue Limit State Aid - Prior Years	\$0	\$61,417	\$61,417
8091 - LCFF Transfers - Current Year	\$0	\$0	\$0
8096 - Transfers to Charter Schools in Lieu of Property Taxes	\$1,525,430	\$2,030,530	\$505,100
8099 - LCFF/Revenue Limit Transfers - Prior Years	\$0	\$0	\$0
8290 - All Other Federal Revenue	\$0	\$146,214	\$146,214
8550 - Mandated Cost Reimbursements	\$23,370	\$31,802	\$8,432
8560 - State Lottery Revenue	\$131,556	\$295,375	\$163,819
8590 - All Other State Revenue	\$0	\$1,258,395	\$1,258,395
8660 - Interest	\$110,000	\$159,114	\$49,114
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	(\$167,721)	(\$167,721)
8689 - All Other Fees and Contracts	\$7,900	\$966	(\$6,934)
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
8990 - Contributions from Restricted Revenues	\$0	\$0	\$0
	<b>\$6,659,027</b>	<b>\$11,776,354</b>	<b>\$5,117,327</b>
<b>Expense</b>			
1100 - Certificated Teachers' Salaries	\$2,700,285	\$3,655,701	\$955,416
1200 - Certificated Pupil Support Salaries	\$589,433	\$451,619	(\$137,814)
1300 - Certificated Supervisors' and Administrators' Salaries	\$151,084	\$202,509	\$51,425
1900 - Other Certificated Salaries	\$0	\$119,571	\$119,571
2100 - Classified Instructional Salaries	\$376,846	\$129,114	(\$247,732)
2300 - Classified Supervisors' and Administrators' Salaries	\$0	\$0	\$0
2400 - Clerical, Technical, and Office Staff Salaries	\$248,954	\$256,846	\$7,892
2900 - Other Classified Salaries	\$155,109	\$42,052	(\$113,057)
3101 - State Teachers' Retirement System, certificated positions	\$601,111	\$819,614	\$218,503
3102 - State Teachers' Retirement System, classified positions	\$3,821	\$0	(\$3,821)
3201 - Public Employees' Retirement System, certificated positions	\$22,633	\$25,465	\$2,832
3202 - Public Employees' Retirement System, classified positions	\$157,746	\$108,062	(\$49,684)
3301 - OASDI/Medicare/Alternative, certificated positions	\$53,517	\$66,922	\$13,405
3302 - OASDI/Medicare/Alternative, classified positions	\$48,322	\$31,415	(\$16,907)
3401 - Health & Welfare Benefits, certificated positions	\$533,449	\$604,366	\$70,917
3402 - Health & Welfare Benefits, classified positions	\$181,280	\$116,922	(\$64,358)
3501 - State Unemployment Insurance, certificated positions	\$16,205	\$21,621	\$5,416
3502 - State Unemployment Insurance, classified positions	\$3,316	\$2,059	(\$1,257)
3601 - Workers' Compensation Insurance, certificated positions	\$38,802	\$53,153	\$14,351
3602 - Workers' Compensation Insurance, classified positions	\$7,961	\$5,111	(\$2,850)
3701 - OPEB, Allocated, certificated positions	\$128,412	\$140,890	\$12,478
3702 - OPEB, Allocated, classified positions	\$19,523	\$12,682	(\$6,841)
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$13,216	\$18,467	\$5,251
3902 - Other Benefits, classified positions	\$2,685	\$1,712	(\$973)
4100 - Approved Textbooks and Core Curricula Materials	\$4,200	\$0	(\$4,200)
4300 - Materials and Supplies	\$161,890	\$62,117	(\$99,773)
4400 - Noncapitalized Equipment	\$323,675	\$92,445	(\$231,230)
5100 - Subagreements for Services	\$0	\$0	\$0
5200 - Travel and Conferences	\$20,868	\$5,890	(\$14,978)
5300 - Dues and Memberships	\$1,970	\$485	(\$1,485)
5500 - Operations and Housekeeping Services	\$33,000	\$29,023	(\$3,977)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$56,417	\$60,483	\$4,066
5710 - Transfers of Direct Costs	\$0	\$2	\$2
5750 - Transfers of Direct Costs - Interfund	\$5,050	\$1,940	(\$3,110)

## Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
5800 - Professional/Consulting Services and Operating Expenditures	\$336,922	\$469,297	\$132,375
5900 - Communications	\$3,564	\$8,596	\$5,032
6200 - Buildings and Improvements of Buildings	\$0	\$0	\$0
7310 - Transfers of Indirect Costs	\$0	\$0	\$0
7350 - Transfers of Indirect Costs - Interfund	\$134,480	\$255,437	\$120,957
7619 - Other Authorized Interfund Transfers Out	\$0	\$0	\$0
	<b>\$7,135,746</b>	<b>\$7,871,588</b>	<b>\$735,842</b>

# Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
<b>11 - ADULT EDUCATION FUND</b>			
<b>Revenue</b>			
8285 - Interagency Contracts Between LEAs	\$0	\$0	\$0
8290 - All Other Federal Revenue	\$1,020,000	\$1,039,641	\$19,641
8311 - Other State Apportionments - Current Year	\$0	\$0	\$0
8319 - Other State Apportionments - Prior Years	\$0	\$0	\$0
8590 - All Other State Revenue	\$2,832,466	\$2,778,478	(\$53,988)
8660 - Interest	\$30,000	\$42,159	\$12,159
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	\$13,499	\$13,499
8671 - Adult Education Fees	\$1,093,000	\$1,235,474	\$142,474
8677 - Interagency Services Between LEAs	\$0	\$0	\$0
8689 - All Other Fees and Contracts	\$0	\$0	\$0
8699 - All Other Local Revenue	\$402,050	\$527,824	\$125,774
8919 - Other Authorized Interfund Transfers In	\$846,880	\$846,880	\$0
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
	<b>\$6,224,396</b>	<b>\$6,483,955</b>	<b>\$259,559</b>
<b>Expense</b>			
1100 - Certificated Teachers' Salaries	\$1,391,748	\$1,474,400	\$82,652
1200 - Certificated Pupil Support Salaries	\$259,166	\$282,979	\$23,814
1300 - Certificated Supervisors' and Administrators' Salaries	\$360,515	\$392,961	\$32,445
1900 - Other Certificated Salaries	\$78,141	\$76,368	(\$1,773)
2100 - Classified Instructional Salaries	\$34,738	\$37,138	\$2,400
2200 - Classified Support Salaries	\$80,793	\$90,214	\$9,421
2300 - Classified Supervisors' and Administrators' Salaries	\$238,365	\$258,073	\$19,708
2400 - Clerical, Technical, and Office Staff Salaries	\$1,009,995	\$975,354	(\$34,641)
2900 - Other Classified Salaries	\$157,100	\$203,811	\$46,711
3101 - State Teachers' Retirement System, certificated positions	\$381,661	\$368,701	(\$12,960)
3102 - State Teachers' Retirement System, classified positions	\$21,540	\$19,626	(\$1,914)
3201 - Public Employees' Retirement System, certificated positions	\$8,905	\$30,551	\$21,646
3202 - Public Employees' Retirement System, classified positions	\$346,964	\$324,490	(\$22,473)
3301 - OASDI/Medicare/Alternative, certificated positions	\$34,111	\$36,623	\$2,513
3302 - OASDI/Medicare/Alternative, classified positions	\$106,524	\$104,843	(\$1,681)
3401 - Health & Welfare Benefits, certificated positions	\$345,896	\$335,815	(\$10,081)
3402 - Health & Welfare Benefits, classified positions	\$284,623	\$276,723	(\$7,900)
3501 - State Unemployment Insurance, certificated positions	\$10,339	\$10,743	\$403
3502 - State Unemployment Insurance, classified positions	\$7,916	\$7,302	(\$614)
3601 - Workers' Compensation Insurance, certificated positions	\$24,956	\$26,721	\$1,764
3602 - Workers' Compensation Insurance, classified positions	\$18,081	\$18,656	\$575
3701 - OPEB, Allocated, certificated positions	\$80,555	\$59,651	(\$20,904)
3702 - OPEB, Allocated, classified positions	\$52,267	\$38,484	(\$13,783)
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$8,443	\$9,102	\$659
3902 - Other Benefits, classified positions	\$6,077	\$7,998	\$1,922
4100 - Approved Textbooks and Core Curricula Materials	\$80,000	\$77,099	(\$2,901)
4300 - Materials and Supplies	\$233,102	\$236,821	\$3,719
4400 - Noncapitalized Equipment	\$116,558	\$35,464	(\$81,094)
5200 - Travel and Conferences	\$35,424	\$30,518	(\$4,906)
5300 - Dues and Memberships	\$5,595	\$4,130	(\$1,465)
5500 - Operations and Housekeeping Services	\$90,702	\$87,582	(\$3,120)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$9,698	\$11,562	\$1,864
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$5,050	\$1,069	(\$3,981)
5800 - Professional/Consulting Services and Operating Expenditures	\$525,742	\$503,041	(\$22,701)
5900 - Communications	\$36,624	\$32,774	(\$3,849)
6170 - Land Improvements	\$0	\$0	\$0

# Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
6200 - Buildings and Improvements of Buildings	\$0	\$26,831	\$26,831
7350 - Transfers of Indirect Costs - Interfund	\$126,108	\$127,616	\$1,508
7619 - Other Authorized Interfund Transfers Out	\$0	\$0	\$0
	<b>\$6,614,021</b>	<b>\$6,641,835</b>	<b>\$27,814</b>



# Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
<b>12 - CHILD DEVELOPMENT FUND</b>			
<b>Revenue</b>			
8290 - All Other Federal Revenue	\$0	\$246,910	\$246,910
8530 - Child Development Apportionments	\$0	\$0	\$0
8590 - All Other State Revenue	\$12,548,889	\$26,671,469	\$14,122,580
8660 - Interest	\$0	\$228,940	\$228,940
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	(\$572,244)	(\$572,244)
8673 - Child Development Parent Fees	\$194,789	\$20,458	(\$174,331)
8689 - All Other Fees and Contracts	\$5,681,871	\$5,067,836	(\$614,035)
8699 - All Other Local Revenue	\$0	\$0	\$0
8911 - To Child Development Fund from General Fund	\$0	\$0	\$0
8919 - Other Authorized Interfund Transfers In	\$0	\$0	\$0
8979 - All Other Financing Sources	\$0	\$0	\$0
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
8990 - Contributions from Restricted Revenues	\$0	\$0	\$0
	<b>\$18,425,549</b>	<b>\$31,663,370</b>	<b>\$13,237,821</b>
<b>Expense</b>			
1100 - Certificated Teachers' Salaries	\$2,032,273	\$2,251,594	\$219,322
1200 - Certificated Pupil Support Salaries	\$119,549	\$177,547	\$57,998
1300 - Certificated Supervisors' and Administrators' Salaries	\$409,195	\$825,581	\$416,386
2100 - Classified Instructional Salaries	\$4,593,485	\$5,305,541	\$712,056
2200 - Classified Support Salaries	\$500	\$4,620	\$4,120
2300 - Classified Supervisors' and Administrators' Salaries	\$339,904	\$664,410	\$324,506
2400 - Clerical, Technical, and Office Staff Salaries	\$472,604	\$624,968	\$152,364
2900 - Other Classified Salaries	\$1,304,000	\$217,701	(\$1,086,299)
3101 - State Teachers' Retirement System, certificated positions	\$370,278	\$485,632	\$115,354
3102 - State Teachers' Retirement System, classified positions	\$77,147	\$48,836	(\$28,311)
3201 - Public Employees' Retirement System, certificated positions	\$24,148	\$28,125	\$3,977
3202 - Public Employees' Retirement System, classified positions	\$881,605	\$1,288,661	\$407,056
3301 - OASDI/Medicare/Alternative, certificated positions	\$61,868	\$75,572	\$13,704
3302 - OASDI/Medicare/Alternative, classified positions	\$378,995	\$466,784	\$87,788
3401 - Health & Welfare Benefits, certificated positions	\$204,411	\$260,433	\$56,022
3402 - Health & Welfare Benefits, classified positions	\$327,572	\$323,010	(\$4,563)
3501 - State Unemployment Insurance, certificated positions	\$12,381	\$16,009	\$3,627
3502 - State Unemployment Insurance, classified positions	\$23,993	\$33,789	\$9,795
3601 - Workers' Compensation Insurance, certificated positions	\$29,715	\$38,893	\$9,177
3602 - Workers' Compensation Insurance, classified positions	\$70,271	\$81,739	\$11,468
3701 - OPEB, Allocated, certificated positions	\$34,311	\$47,213	\$12,902
3702 - OPEB, Allocated, classified positions	\$50,878	\$44,403	(\$6,474)
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$10,190	\$13,230	\$3,040
3902 - Other Benefits, classified positions	\$25,810	\$28,247	\$2,437
4300 - Materials and Supplies	\$4,692,300	\$1,208,780	(\$3,483,520)
4400 - Noncapitalized Equipment	\$65,237	\$427,467	\$362,230
5100 - Subagreements for Services	\$0	\$0	\$0
5200 - Travel and Conferences	\$25,534	\$51,679	\$26,145
5300 - Dues and Memberships	\$2,228	\$1,288	(\$940)
5500 - Operations and Housekeeping Services	\$0	\$0	\$0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$165,720	\$411,984	\$246,264
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$370,577	\$4,221,427	\$3,850,850
5800 - Professional/Consulting Services and Operating Expenditures	\$163,215	\$245,063	\$81,848
5900 - Communications	\$53,920	\$23,402	(\$30,518)
6170 - Land Improvements	\$100,000	\$80,867	(\$19,133)
6200 - Buildings and Improvements of Buildings	\$0	\$1,090,892	\$1,090,892

## Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
6400 - Equipment	\$0	\$0	\$0
7350 - Transfers of Indirect Costs - Interfund	\$833,313	\$954,878	\$121,565
7439 - Other Debt Service - Principal	\$42,000	\$252,000	\$210,000
7619 - Other Authorized Interfund Transfers Out	\$0	\$0	\$0
	<b>\$18,369,129</b>	<b>\$22,322,266</b>	<b>\$3,953,137</b>

# Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
<b>13 - CAFETERIA FUND</b>			
<b>Revenue</b>			
8220 - Child Nutrition Programs	\$11,543,025	\$12,178,017	\$634,992
8221 - Donated Food Commodities	\$1,100,000	\$1,554,018	\$454,018
8290 - All Other Federal Revenue	\$0	\$0	\$0
8520 - Child Nutrition	\$3,549,574	\$12,984,110	\$9,434,536
8634 - Food Service Sales	\$971,146	\$143,567	(\$827,579)
8660 - Interest	\$26,215	\$113,192	\$86,977
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	\$47,379	\$47,379
	<b>\$17,189,960</b>	<b>\$27,020,284</b>	<b>\$9,830,323</b>
<b>Expense</b>			
2200 - Classified Support Salaries	\$4,269,707	\$4,414,579	\$144,872
2300 - Classified Supervisors' and Administrators' Salaries	\$1,470,465	\$1,553,444	\$82,979
2400 - Clerical, Technical, and Office Staff Salaries	\$162,199	\$177,420	\$15,221
2900 - Other Classified Salaries	\$21,437	\$6,886	(\$14,551)
3102 - State Teachers' Retirement System, classified positions	\$0	\$0	\$0
3202 - Public Employees' Retirement System, classified positions	\$1,140,779	\$1,343,830	\$203,051
3302 - OASDI/Medicare/Alternative, classified positions	\$434,106	\$431,293	(\$2,813)
3402 - Health & Welfare Benefits, classified positions	\$1,484,604	\$1,506,827	\$22,223
3502 - State Unemployment Insurance, classified positions	\$30,797	\$29,647	(\$1,150)
3602 - Workers' Compensation Insurance, classified positions	\$71,112	\$73,642	\$2,530
3702 - OPEB, Allocated, classified positions	\$161,919	\$150,538	(\$11,381)
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3902 - Other Benefits, classified positions	\$25,215	\$25,179	(\$36)
4300 - Materials and Supplies	\$250,400	\$456,393	\$205,993
4400 - Noncapitalized Equipment	\$295,960	\$527,300	\$231,340
4700 - Food	\$7,023,669	\$8,657,722	\$1,634,053
5200 - Travel and Conferences	\$23,000	\$11,988	(\$11,012)
5300 - Dues and Memberships	\$3,762	\$4,372	\$610
5500 - Operations and Housekeeping Services	\$24,600	\$0	(\$24,600)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$558,083	\$94,443	(\$463,640)
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$26,450	\$16,777	(\$9,673)
5800 - Professional/Consulting Services and Operating Expenditures	\$4,000	\$6,063	\$2,063
5900 - Communications	\$7,016	\$8,528	\$1,512
6200 - Buildings and Improvements of Buildings	\$0	\$15,010	\$15,010
6400 - Equipment	\$0	\$311,058	\$311,058
7350 - Transfers of Indirect Costs - Interfund	\$496,933	\$521,694	\$24,761
7438 - Debt Service - Interest	\$0	\$177,200	\$177,200
7439 - Other Debt Service - Principal	\$0	\$220,000	\$220,000
7619 - Other Authorized Interfund Transfers Out	\$0	\$0	\$0
	<b>\$17,986,213</b>	<b>\$20,741,832</b>	<b>\$2,755,619</b>

# Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023

	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
<b>14 - DEFERRED MAINTENANCE FUND</b>			
<b>Revenue</b>			
8660 - Interest	\$1,000	\$23,239	\$22,239
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	(\$60,082)	(\$60,082)
8699 - All Other Local Revenue	\$0	\$0	\$0
8915 - To Deferred Maintenance Fund from General, Special Reserve and Building Funds	\$0	\$0	\$0
8919 - Other Authorized Interfund Transfers In	\$2,800,000	\$3,800,000	\$1,000,000
	<b>\$2,801,000</b>	<b>\$3,763,157</b>	<b>\$962,157</b>
<b>Expense</b>			
2200 - Classified Support Salaries	\$0	\$0	\$0
3202 - Public Employees' Retirement System, classified positions	\$0	\$0	\$0
3302 - OASDI/Medicare/Alternative, classified positions	\$0	\$0	\$0
3402 - Health & Welfare Benefits, classified positions	\$0	\$0	\$0
3502 - State Unemployment Insurance, classified positions	\$0	\$0	\$0
3602 - Workers' Compensation Insurance, classified positions	\$0	\$0	\$0
3702 - OPEB, Allocated, classified positions	\$0	\$0	\$0
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3902 - Other Benefits, classified positions	\$0	\$0	\$0
4400 - Noncapitalized Equipment	\$0	\$0	\$0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$401,000	\$886,287	\$485,287
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$0	\$39	\$39
5800 - Professional/Consulting Services and Operating Expenditures	\$0	\$0	\$0
6170 - Land Improvements	\$1,600,000	\$593,194	(\$1,006,806)
6200 - Buildings and Improvements of Buildings	\$800,000	\$853,017	\$53,017
7619 - Other Authorized Interfund Transfers Out	\$0	\$0	\$0
	<b>\$2,801,000</b>	<b>\$2,332,537</b>	<b>(\$468,463)</b>

# Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023

	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
<b>21 - BUILDING FUND</b>			
<b>Revenue</b>			
8625 - Community Redevelopment Funds Not Subject to LCFF Deduction	\$0	\$575,902	\$575,902
8660 - Interest	\$10,000	\$1,340,951	\$1,330,951
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	(\$3,394,970)	(\$3,394,970)
8689 - All Other Fees and Contracts	\$0	\$0	\$0
8699 - All Other Local Revenue	\$0	\$0	\$0
8919 - Other Authorized Interfund Transfers In	\$416,775	\$1,416,775	\$1,000,000
8951 - Proceeds from Sale of Bonds	\$0	\$100,000,000	\$100,000,000
8971 - Proceeds from Certificates of Participation	\$0	\$0	\$0
8972 - Proceeds from Capital Leases	\$0	\$0	\$0
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
	<b>\$426,775</b>	<b>\$99,938,659</b>	<b>\$99,511,884</b>
<b>Expense</b>			
2300 - Classified Supervisors' and Administrators' Salaries	\$0	\$268,404	\$268,404
2400 - Clerical, Technical, and Office Staff Salaries	\$0	\$0	\$0
3101 - State Teachers' Retirement System, certificated positions	\$0	\$0	\$0
3102 - State Teachers' Retirement System, classified positions	\$0	\$29,520	\$29,520
3202 - Public Employees' Retirement System, classified positions	\$0	\$28,883	\$28,883
3301 - OASDI/Medicare/Alternative, certificated positions	\$0	\$0	\$0
3302 - OASDI/Medicare/Alternative, classified positions	\$0	\$10,874	\$10,874
3402 - Health & Welfare Benefits, classified positions	\$0	\$30,218	\$30,218
3501 - State Unemployment Insurance, certificated positions	\$0	\$0	\$0
3502 - State Unemployment Insurance, classified positions	\$0	\$1,316	\$1,316
3601 - Workers' Compensation Insurance, certificated positions	\$0	\$0	\$0
3602 - Workers' Compensation Insurance, classified positions	\$0	\$3,221	\$3,221
3702 - OPEB, Allocated, classified positions	\$0	\$9,638	\$9,638
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$0	\$0	\$0
3902 - Other Benefits, classified positions	\$0	\$1,074	\$1,074
4300 - Materials and Supplies	\$0	\$2,434	\$2,434
4400 - Noncapitalized Equipment	\$0	\$52,399	\$52,399
5200 - Travel and Conferences	\$0	\$0	\$0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$0	\$87,811	\$87,811
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$0	\$0	\$0
5800 - Professional/Consulting Services and Operating Expenditures	\$0	\$49,273	\$49,273
5900 - Communications	\$0	\$2,160	\$2,160
6100 - Land	\$0	\$1,167,890	\$1,167,890
6170 - Land Improvements	\$0	\$0	\$0
6200 - Buildings and Improvements of Buildings	\$0	\$29,995,332	\$29,995,332
6400 - Equipment	\$0	\$112,105	\$112,105
7283 - All Other Transfers to JPAs	\$0	\$0	\$0
7438 - Debt Service - Interest	\$86,775	\$86,393	(\$382)
7439 - Other Debt Service - Principal	\$330,000	\$329,999	(\$1)
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds	\$0	\$0	\$0
7619 - Other Authorized Interfund Transfers Out	\$500,000	\$2,806	(\$497,194)
	<b>\$916,775</b>	<b>\$32,271,751</b>	<b>\$31,354,976</b>

# Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023

	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
<b>25 - CAPITAL FACILITIES FUND</b>			
<b>Revenue</b>			
8660 - Interest	\$90,000	\$1,006,925	\$916,925
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	(\$381,924)	(\$381,924)
8681 - Mitigation/Developer Fees	\$12,000,000	\$12,886,210	\$886,210
8699 - All Other Local Revenue	\$5,000	\$8,125	\$3,125
8919 - Other Authorized Interfund Transfers In	\$0	\$3,311,494	\$3,311,494
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
8990 - Contributions from Restricted Revenues	\$0	\$0	\$0
	<b>\$12,095,000</b>	<b>\$16,830,830</b>	<b>\$4,735,830</b>
<b>Expense</b>			
1300 - Certificated Supervisors' and Administrators' Salaries	\$0	\$0	\$0
1900 - Other Certificated Salaries	\$0	\$0	\$0
2300 - Classified Supervisors' and Administrators' Salaries	\$501,507	\$538,316	\$36,809
2400 - Clerical, Technical, and Office Staff Salaries	\$165,505	\$171,660	\$6,155
3101 - State Teachers' Retirement System, certificated positions	\$0	\$0	\$0
3102 - State Teachers' Retirement System, classified positions	\$28,565	\$30,565	\$2,000
3202 - Public Employees' Retirement System, classified positions	\$131,278	\$139,522	\$8,244
3301 - OASDI/Medicare/Alternative, certificated positions	\$0	\$0	\$0
3302 - OASDI/Medicare/Alternative, classified positions	\$41,877	\$43,539	\$1,662
3401 - Health & Welfare Benefits, certificated positions	\$0	\$0	\$0
3402 - Health & Welfare Benefits, classified positions	\$99,109	\$100,296	\$1,187
3501 - State Unemployment Insurance, certificated positions	\$0	\$0	\$0
3502 - State Unemployment Insurance, classified positions	\$3,335	\$3,473	\$138
3601 - Workers' Compensation Insurance, certificated positions	\$0	\$0	\$0
3602 - Workers' Compensation Insurance, classified positions	\$8,004	\$8,520	\$516
3701 - OPEB, Allocated, certificated positions	\$0	\$0	\$0
3702 - OPEB, Allocated, classified positions	\$27,014	\$25,372	(\$1,642)
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$0	\$0	\$0
3902 - Other Benefits, classified positions	\$2,668	\$2,840	\$172
4300 - Materials and Supplies	\$45,000	\$21,455	(\$23,545)
4400 - Noncapitalized Equipment	\$23,500	\$25,641	\$2,141
5200 - Travel and Conferences	\$10,500	\$4,642	(\$5,858)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$0	\$922,313	\$922,313
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$0	\$996	\$996
5800 - Professional/Consulting Services and Operating Expenditures	\$477,850	\$352,076	(\$125,774)
5900 - Communications	\$2,916	\$2,840	(\$77)
6100 - Land	\$0	\$757,255	\$757,255
6170 - Land Improvements	\$0	\$0	\$0
6200 - Buildings and Improvements of Buildings	\$4,919,049	\$5,989,026	\$1,069,977
7438 - Debt Service - Interest	\$1,556,323	\$2,850,144	\$1,293,821
7439 - Other Debt Service - Principal	\$3,715,000	\$2,415,000	(\$1,300,000)
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds	\$0	\$0	\$0
7619 - Other Authorized Interfund Transfers Out	\$336,000	\$4,641,494	\$4,305,494
	<b>\$12,095,000</b>	<b>\$19,046,987</b>	<b>\$6,951,987</b>

# Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023

	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
<b>35 - COUNTY SCHOOL FACILITIES FUND</b>			
<b>Revenue</b>			
8545 - School Facilities Apportionments	\$0	\$16,490,615	\$16,490,615
8660 - Interest	\$200,000	\$1,015,744	\$815,744
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	(\$888,746)	(\$888,746)
8689 - All Other Fees and Contracts	\$0	\$0	\$0
8699 - All Other Local Revenue	\$0	\$0	\$0
8913 - To State School Building Fund/County School Facilities Fund from All Other Funds	\$0	\$0	\$0
8919 - Other Authorized Interfund Transfers In	\$0	\$0	\$0
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
	<b>\$200,000</b>	<b>\$16,617,614</b>	<b>\$16,417,614</b>
<b>Expense</b>			
2400 - Clerical, Technical, and Office Staff Salaries	\$0	\$0	\$0
3202 - Public Employees' Retirement System, classified positions	\$0	\$0	\$0
3302 - OASDI/Medicare/Alternative, classified positions	\$0	\$0	\$0
3402 - Health & Welfare Benefits, classified positions	\$0	\$0	\$0
3502 - State Unemployment Insurance, classified positions	\$0	\$0	\$0
3602 - Workers' Compensation Insurance, classified positions	\$0	\$0	\$0
3702 - OPEB, Allocated, classified positions	\$0	\$0	\$0
3902 - Other Benefits, classified positions	\$0	\$0	\$0
4300 - Materials and Supplies	\$0	\$0	\$0
4400 - Noncapitalized Equipment	\$0	\$0	\$0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$0	\$0	\$0
5800 - Professional/Consulting Services and Operating Expenditures	\$0	\$0	\$0
5900 - Communications	\$0	\$0	\$0
6100 - Land	\$0	\$0	\$0
6170 - Land Improvements	\$0	\$0	\$0
6200 - Buildings and Improvements of Buildings	\$200,000	\$323,544	\$123,544
6300 - Books and Media for New School Libraries or Major Expansion of School Libraries	\$0	\$0	\$0
6400 - Equipment	\$0	\$0	\$0
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds	\$0	\$0	\$0
7619 - Other Authorized Interfund Transfers Out	\$0	\$3,886,387	\$3,886,387
	<b>\$200,000</b>	<b>\$4,209,930</b>	<b>\$4,009,930</b>

## Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023

	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
<b>40 - SPECIAL RESERVE - CAPITAL PROJ</b>			
<b>Revenue</b>			
8590 - All Other State Revenue	\$0	\$0	\$0
8650 - Leases and Rentals	\$20,000	\$16,815	(\$3,185)
8660 - Interest	\$7,600	\$3,378,988	\$3,371,388
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	(\$27,496)	(\$27,496)
8699 - All Other Local Revenue	\$0	\$2,799,837	\$2,799,837
8912 - Between General Fund and Special Reserve Fund	\$2,937,211	\$5,188,089	\$2,250,878
8919 - Other Authorized Interfund Transfers In	\$470,200	\$4,356,587	\$3,886,387
8971 - Proceeds from Certificates of Participation	\$0	\$0	\$0
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
	<b>\$3,435,011</b>	<b>\$15,712,820</b>	<b>\$12,277,809</b>
<b>Expense</b>			
1300 - Certificated Supervisors' and Administrators' Salaries	\$0	\$0	\$0
2300 - Classified Supervisors' and Administrators' Salaries	\$0	\$0	\$0
2900 - Other Classified Salaries	\$0	\$0	\$0
3102 - State Teachers' Retirement System, classified positions	\$0	\$0	\$0
3202 - Public Employees' Retirement System, classified positions	\$0	\$0	\$0
3301 - OASDI/Medicare/Alternative, certificated positions	\$0	\$0	\$0
3302 - OASDI/Medicare/Alternative, classified positions	\$0	\$0	\$0
3402 - Health & Welfare Benefits, classified positions	\$0	\$0	\$0
3501 - State Unemployment Insurance, certificated positions	\$0	\$0	\$0
3502 - State Unemployment Insurance, classified positions	\$0	\$0	\$0
3601 - Workers' Compensation Insurance, certificated positions	\$0	\$0	\$0
3602 - Workers' Compensation Insurance, classified positions	\$0	\$0	\$0
3702 - OPEB, Allocated, classified positions	\$0	\$0	\$0
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$0	\$0	\$0
3902 - Other Benefits, classified positions	\$0	\$0	\$0
4300 - Materials and Supplies	\$200,000	\$35,702	(\$164,298)
4400 - Noncapitalized Equipment	\$0	\$18,404	\$18,404
5200 - Travel and Conferences	\$0	\$0	\$0
5400 - Insurance	\$0	\$0	\$0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$776,100	\$147,612	(\$628,488)
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$0	\$0	\$0
5800 - Professional/Consulting Services and Operating Expenditures	\$0	\$2,128,895	\$2,128,895
5900 - Communications	\$0	\$0	\$0
6100 - Land	\$0	\$264,965	\$264,965
6170 - Land Improvements	\$0	\$7,445,244	\$7,445,244
6200 - Buildings and Improvements of Buildings	\$0	\$1,541,814	\$1,541,814
6400 - Equipment	\$0	\$157,081	\$157,081
7438 - Debt Service - Interest	\$470,200	\$0	(\$470,200)
7439 - Other Debt Service - Principal	\$0	\$0	\$0
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds	\$0	\$0	\$0
7619 - Other Authorized Interfund Transfers Out	\$0	\$0	\$0
	<b>\$1,446,300</b>	<b>\$11,739,717</b>	<b>\$10,293,417</b>



# Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023

	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
<b>51 - BOND INT &amp; REDEMPTION FUND</b>			
<b>Revenue</b>			
8571 - Voted Indebtedness Levies, Homeowners' Exemptions	\$315,000	\$304,562	(\$10,438)
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes	\$0	\$4,632	\$4,632
8611 - Voted Indebtedness Levies, Secured Roll	\$46,078,880	\$51,269,204	\$5,190,324
8612 - Voted Indebtedness Levies, Unsecured Roll	\$800,000	\$958,383	\$158,383
8613 - Voted Indebtedness Levies, Prior Years' Taxes	\$75,000	\$390,878	\$315,878
8614 - Voted Indebtedness Levies, Supplemental Taxes	\$375,000	\$469,336	\$94,336
8660 - Interest	\$300,000	\$1,475,334	\$1,175,334
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	(\$713,638)	(\$713,638)
8979 - All Other Financing Sources	\$0	\$3,990,768	\$3,990,768
	<b>\$47,943,880</b>	<b>\$58,149,459</b>	<b>\$10,205,579</b>
<b>Expense</b>			
7433 - Bond Redemptions	\$36,391,927	\$30,684,210	(\$5,707,717)
7434 - Bond Interest and Other Service Charges	\$11,551,953	\$19,761,946	\$8,209,993
7619 - Other Authorized Interfund Transfers Out	\$0	\$0	\$0
	<b>\$47,943,880</b>	<b>\$50,446,156</b>	<b>\$2,502,276</b>

# Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023

	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
<b>67 - SELF INSURANCE FUND</b>			
<b>Revenue</b>			
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	(\$445,802)	(\$445,802)
8699 - All Other Local Revenue	\$80,656,917	\$83,013,751	\$2,356,834
8919 - Other Authorized Interfund Transfers In	\$0	\$0	\$0
	<b>\$80,656,917</b>	<b>\$82,567,949</b>	<b>\$1,911,032</b>
<b>Expense</b>			
1200 - Certificated Pupil Support Salaries	\$0	\$0	\$0
2300 - Classified Supervisors' and Administrators' Salaries	\$54,293	\$58,583	\$4,290
2400 - Clerical, Technical, and Office Staff Salaries	\$65,599	\$72,590	\$6,991
3101 - State Teachers' Retirement System, certificated positions	\$0	\$0	\$0
3202 - Public Employees' Retirement System, classified positions	\$30,417	\$33,092	\$2,675
3301 - OASDI/Medicare/Alternative, certificated positions	\$0	\$0	\$0
3302 - OASDI/Medicare/Alternative, classified positions	\$9,172	\$9,580	\$409
3402 - Health & Welfare Benefits, classified positions	\$28,909	\$29,721	\$811
3501 - State Unemployment Insurance, certificated positions	\$0	\$0	\$0
3502 - State Unemployment Insurance, classified positions	\$599	\$631	\$31
3601 - Workers' Compensation Insurance, certificated positions	\$0	\$0	\$0
3602 - Workers' Compensation Insurance, classified positions	\$1,439	\$1,574	\$135
3702 - OPEB, Allocated, classified positions	\$4,856	\$4,637	(\$219)
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$0	\$0	\$0
3902 - Other Benefits, classified positions	\$480	\$525	\$45
4300 - Materials and Supplies	\$802,735	\$836,830	\$34,095
4400 - Noncapitalized Equipment	\$0	\$0	\$0
5200 - Travel and Conferences	\$0	\$0	\$0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$0	\$0	\$0
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$0	\$0	\$0
5800 - Professional/Consulting Services and Operating Expenditures	\$79,657,019	\$75,980,820	(\$3,676,200)
5900 - Communications	\$1,400	\$275	(\$1,125)
7619 - Other Authorized Interfund Transfers Out	\$0	\$0	\$0
	<b>\$80,656,917</b>	<b>\$77,028,857</b>	<b>(\$3,628,060)</b>

## Clovis Unified School District Budget by Fund and Object

Fiscal Year 2023 and Budget End Date: 6/30/2023

	Adopted Budget 6/8/2022	Budget 6/30/2023	Increase (Decrease)
<b>68 - WORKERS' COMPENSATION</b>			
<b>Revenue</b>			
8660 - Interest	\$100,000	\$309,947	\$209,947
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	(\$170,326)	(\$170,326)
8674 - In-District Premiums/Contributions	\$3,910,750	\$4,417,232	\$506,482
	<b>\$4,010,750</b>	<b>\$4,556,852</b>	<b>\$546,102</b>
<b>Expense</b>			
2300 - Classified Supervisors' and Administrators' Salaries	\$10,859	\$11,717	\$858
2400 - Clerical, Technical, and Office Staff Salaries	\$42,372	\$46,347	\$3,975
3202 - Public Employees' Retirement System, classified positions	\$13,505	\$14,731	\$1,226
3302 - OASDI/Medicare/Alternative, classified positions	\$4,072	\$4,224	\$152
3402 - Health & Welfare Benefits, classified positions	\$14,122	\$14,522	\$400
3502 - State Unemployment Insurance, classified positions	\$266	\$278	\$12
3601 - Workers' Compensation Insurance, certificated positions	\$0	\$0	\$0
3602 - Workers' Compensation Insurance, classified positions	\$638	\$697	\$59
3702 - OPEB, Allocated, classified positions	\$2,157	\$2,061	(\$96)
3902 - Other Benefits, classified positions	\$213	\$232	\$19
5450 - Other Insurance	\$1,225,498	\$1,269,931	\$44,433
5750 - Transfers of Direct Costs - Interfund	\$2,500	\$0	(\$2,500)
5800 - Professional/Consulting Services and Operating Expenditures	\$2,694,548	\$2,449,502	(\$245,046)
	<b>\$4,010,750</b>	<b>\$3,814,241</b>	<b>(\$196,509)</b>